

Exhibit 14

Van DeWater & Van DeWater, LLP
40 Garden Street
P.O. Box 112
Poughkeepsie, NY 12602

Town of Milan
Attn: Richard Barrett, Supervisor
20 Wilcox Circle
Milan, NY 12571

December 27, 2004
In Reference To: Woodland Hills Subdivision
Matter No.: 9725-00012
Invoice # 23695

SUMMARY:

Current Fees	2,047.25
Current Costs	19.00

TOTAL CURRENT CHARGES	2,066.25

Total Due	\$ 2,066.25
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For your convenience, we offer Visa & Master Card as a means of paying your bill. If you wish to use your credit card, please complete the information below and return to our office.

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Professional Services

			Hours	Amount
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11-02-04	JEN	Review of applicants letter and schedules. Investigation of law re SEQRA issues to be reviewed. Telephone call (message) and telephone call Chair to advise. More review to follow.	1.85	175.75
11-03-04	JEN	Earlier investigation of law re perfection. Reviewed Nowicki report and documents. Call Chair (.5). Further preparation for meeting.	1.30	123.50
11-03-04	JEN	At office 5:45 pm preparation re SEQR/276, to Board Meeting, at Town Hall 6:45 - 8:55 for public hearing, briefly with Lauren Kingman. Reduced for travel.	2.45	232.75
11-04-04	JEN	Revised notes, did to do and advice list for Chair.	0.25	23.75
11-08-04	JEN	Telephone call Lauren Kingman (message). Meet re McCulloch review, investigation of law re same.	0.40	38.00
11-09-04	JEN	No Charge - First review of letter from Lauren Kingman.	0.10	0.00
11-19-04	JEN	No Charge - P.M. telephone call McCulloch re visit after telephone call L. Kingman re need for identification of habitat.	0.10	0.00
11-19-04	JEN	Note from L. Kingman. Long (44 minute) telephone call McCulloch, message to L. Kingman.	0.85	80.75
11-19-04	JEN	Telephone call L. Kingman re meeting and habitat identification before.	0.20	19.00
11-19-04	JEN	Telephone call L. Kingman re		

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Professional Services

			Hours	Amount
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		rules of procedure.	0.15	14.25
11-22-04	JEN	Reviewed letter and attachments from McCulloch. To L. Kingman. Long (.70), telephone call to L. Kingman.	0.95	90.25
11-22-04	JEN	Reviewed Nowicki report and McCulloch letter, letter to McCulloch. Reviewed memo. Compare to Nowicki report. Note to L. Kingman.	1.10	104.50
11-23-04	JEN	Reviewed letter from Mc Culloch to Nelson and Kingman. Telephone call Lauren Kingman. Long conference call Lauren Kingman and McCulloch re trees, habitats, etc. Telephone call (message) to T. Fink, telephone call (message) T. Fink.	1.40	133.00
11-23-04	JEN	Telephone call K. McCulloch re want/waiting for T. Fink's review, Saturday walk no good.	0.15	14.25
11-24-04	JEN	Telephone call T. Fink, telephone call Lauren Kingman (message) telephone call Lauren Kingman, telephone call (message) T. Fink, all working to set up conference re review of Mr. McCulloch's potential proposal.	0.40	38.00
11-29-04	JEN	Reviewed notes, on conference call with Chair and T. Fink (.40), compose letter to K. McCulloch re CND issues and neg dec and revise (.90). Calls with V. Tripp and messages to and from Chair re same, and Board's needs for neg dec and long telephone		

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			Hours	Amount
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		call re same.	1.55	147.25
12-02-04	JEN	Telephone call Lauren Kingman, telephone call K. McCulloch.	0.20	19.00
12-02-04	JEN	Telephone calls with K. McCulloch re CND issue, telephone calls with Lauren Kingman re same. Work on open issues.	1.60	152.00
12-03-04	JEN	Telephone call L. Kingman re doing neg dec. Telephone call K. McCulloch.	0.35	33.25
12-06-04	JEN	Pull documents, telephone call L. Kingman and T. Fink re neg dec and work to be done, review of criteria. Follow up telephone calls and messages T. Fink, L. Kingman and K. McCulloch to 10:13. Diary. Later telephone call K. McCulloch.	1.20	114.00
12-08-04	JEN	Telephone call L. Kingman (message), telephone call L. Kingman (.7) telephone call K. Kingman, telephone call (messages) to Albany and New Paltz DEC. Telephone call K. McCulloch. Telephone call (message) L. Kingman re time for type 1, copy of letter to K. McCulloch.	1.30	123.50
12-08-04	JEN	Telephone call L. Kingman and Karen, then with Lauren re issues on federal letter (capacity/expires/search/report to feds, etc.)	0.60	57.00
12-08-04	JEN	Telephone call Karen re fed letter issues (capacity/experience/search/repo to feds or not, etc.)	0.20	19.00

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			Hours	Amount
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12-08-04	JEN	Telephone call L. Kingman and telephone call Karen before telephone call from M. Nowicki and K. McCulloch, on Mc McCulloch/Nowicki/Kingman call. Telephone call from Lauren re how he expects to proceed with Ted Fink. Motion to authorize neg dec prep	1.25	118.75
12-08-04	JEN	Telephone call McCulloch. Telephone call L. Kingman (message). Vote will be to authorize neg dec. Can't be done tonight.	0.35	33.25
12-08-04	JEN	Prep for Planning Board meeting. Leave at 6 pm. To Planning Board meeting. At meeting, reviewed L. Kingman's outline. Motion to direct draft of neg dec, done. Out at 7:30, back at 8:05 pm.	1.50	142.50
12-09-04	JEN	No Charge - Telephone call from Joe of DEC re: bat habitat. Note to file.	0.30	0.00
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			22.05	2,047.25

Additional Charges:

Fax charges	19.00

Total Costs	\$ 19.00